



Sheriff's Department Commissary Audit  
October 2021



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## Executive Summary

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**Background and Purpose** Utah County internal auditors completed an audit of the Utah County inmate Lockdown financial system. The purpose of the audit was conducted to compare the Lockdown fund amounts collected from inmates and the amounts sent to Utah County through the Cash Receipt program. The following services were compared:

- Commissary
- Contraband
- Debit Card Fund
- DNA Testing (County)
- DNA Testing (State)
- General Fund
- Gift Card Fund
- GPS Monitoring
- Group Money Receipt
- Haircuts
- Indigent Commissary
- Inmate Processing Fee
- Inmate Worker Payroll
- Jail Industries Cash
- Mail
- Med-Co
- Medical Co-Pay
- Medical Provider
- Misc Charges
- OTC
- Over/Short
- Pay to Stay
- PDF
- Phone Time
- Work Diversion

Also, an in-depth look at the State DNA Pass Thru account was done. This was performed as a follow up to a review previously conducted by the internal auditors.

### What We Found

#### **Gift Card Fund is out of balance.**

Payments did not match Imported ACH receipts on certain days in 2019.



**A Debit Release card was recorded in wrong fund account.**

The offset to a debit release card issued to Marian Melhoff on March 6, 2020, was recorded in Gift Card Fund instead of the Debit Card Fund.

**The DNA Testing (State) fund was out of balance.**

After Lockdown replaced Canteen Manager as the management system used for inmate accounts, monthly payments to the State of Utah for their portion of DNA Testing never balanced with the monthly cash receipts sent to Utah County.



## Introduction

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### Background

The audit covered the period from March 4, 2019, the beginning of Lockdown until May 31, 2021. A review to help get Canteen Manager balanced and working properly was done previously. This review indicates that the General Ledger accounts were in balance as of February 2019.

### Scope and Methodology

The audit scope included the available funds to inmates mentioned above. The amounts charged to inmate accounts were compared to the weekly cash receipts to ensure that procedures were working to keep funds in balance. The State DNA Pass Thru general Ledger account was also audited completely to verify that the balance at year end was accurate and documented.

### Audit Results

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#### **Finding 1: Gift Card Fund is out of Balance**

Payments did not match imported ACH receipts on the following days in 2019:

- August 1, 2019, Beg Balance was \$853.00, the ACH import receipt #2154740 was for \$868.00.
- August 7, 2019, Beg Balance was \$1,242.34, the ACH import receipt #2159507 was for \$1,262.34.
- November 13, 2019, Beg Balance was \$1,912.50, the ACH import receipt #2238521 was for \$1,972.50.

The sixty-dollar difference remained through the rest of the audit period.

#### **Finding 2: A Debit Release card was recorded in the wrong fund account.**

A debit release card issued to Marian Mehloff on March 6, 2020, for \$88.36 receipt #233178 & 233179 has the offset amount recorded in Gift Card Fund on March 5, 2020, receipt # 233829 & 233830 with the comment Debit Card misload returning balance due to technical error AP@TF.

#### **Finding 3: The DNA Testing (State) Fund is out of balance.**

After Lockdown replaced Canteen Manager as the system used for inmate accounts, monthly payments to the State of Utah for their portion of DNA Testing never balanced with monthly amounts sent to Utah County through Cash Receipts. See Appendix for details.

#### **Finding 4: Corrections in May 2021 to balance account for year 2020 were not accurate.**

A Journal Entry for \$33.87 was made to balance the 2019-year end to zero. An attempt was I May 2021 to zero out the \$698.19 2020-year end balance. Out of balance amounts from 2019 were included which had already been accounted for in the 2019 journal entry which leaves some transactions not handled



right. Also, the balance as of May 2021 is off by \$85.73. See Appendix for details on what still must happen for the State DNA Testing account to accurate.

### **Recommendation for Findings**

The internal auditors recommend that jails staff including the Financial Manager, supervisors and staff who directly work in the Lockdown system receive training on how the system works and how to reconcile and balance fund accounts in Lockdown with amounts sent to Utah County and the State of Utah monthly.

It is the Sheriff's Office responsibility to ensure that procedures and controls are in place, so everything stays in balance. The Financial Manager and staff supervisors have responsibility for seeing that their staff is trained and capable to perform the job functions at an acceptable level.

The Fund balance that needs the most attention is DNA Testing (State). Amounts sent to the Utah County Treasurer's Office through the Cash Receipt program, must equal the monthly payment sent to the State of Utah.

### **Conclusion:**

Lack of training and a lack of confidence in operating the new Lockdown system are the main reasons for the findings. Getting everybody trained to the level of confidence to operate the system will help in reducing the issues that arise. Training needs to happen from the Financial Manager down to the staff whose responsibility it is to operate the system.

The balance in the SOJ/State DNA Pass Thru account was \$85.73. The following items will bring it into balance as of May 31, 2021.

- State payment needs to be reduced by \$55.05.
- Journal Entry for Collection Fees needs made for \$56.00.
- Journal Entry needs to be made for correction of 2019 entry made to revenue \$28.83.
- Amount that was corrected on June 11, 2021, in Lockdown \$54.15. Nothing needs done with this amount.



**Appendix**

**Details for Finding 3**

<b>Month</b>	<b>P.O. Number</b>	<b>Amount</b>	<b>CR Number</b>	<b>Amount</b>	<b>Difference</b>
Mar-19	2019-5369	\$4,334.82	2019-751	\$1,545.94	
			2019-794	\$ 590.33	
			2019-873	\$1,397.59	
			2019-915	\$821.00	
Totals		\$4,334.82		\$4,354.86	\$(20.04)
Apr-19	2019-7268	\$3,248.09	2019-1037	\$808.65	
			2019-1122	\$1,299.89	
			2019-1197	\$431.18	
			2019-1277	\$583.37	
Totals		\$3,248.09		\$3,123.09	\$125.00
May-19	2019-7269	\$2,883.32	2019-1441	\$1,031.94	
			2019-1508	\$612.16	
			2019-1620	\$1,406.92	
Totals		\$2,883.32		\$3,051.02	\$(167.70)
Jun-19	2019-8099	\$2,900.39	2019-1739	\$794.66	
			2019-1812	\$696.33	
			2019-1891	\$859.94	
			2019-1937	\$541.70	
Totals		\$2,900.39		\$2,892.63	\$7.76
Jul-19	2019-9403	\$2,948.67	2019-2016	\$786.85	
			2019-2104	\$635.10	
			2019-2183	\$873.40	
			2019-2265	\$783.32	



Totals		\$2,948.67		\$3,078.67	\$(130.00)
Aug-19	2019-10688	\$1,647.48	2019-2329	\$689.54	
			(5)		
			2019-2485	\$444.03	
			2019-2562	\$215.51	
			2019-2633	\$324.27	
Totals		\$1,647.48		\$1,673.35	\$(25.87)
Sep-19	2019-12250	\$3,135.79	2019-2716	\$533.40	
			2019-2816	\$105.29	
			2019-2876	\$1,257.26	
			2019-2934	\$1,1097.97	
Totals		\$3,135.79		\$3,003.92	\$131.87
Oct-19	2019-13574	\$3,429.86	2019-3039	\$758.93	
			2019-3098	\$1,073.08	
			2019-3172	\$720.40	
			2019-3286	\$853.45	
Totals		\$3,405.86		\$3,405.86	\$24.00
Nov-19	2019-14551	\$1,351.29	2019-3497	\$669.32	
			2019-3593	\$670.59	
Totals		\$1,351.29		\$1,339.91	\$11.38
Dec-19	2019-15998	\$2355.02	2019-3711	\$897.54	
			2019-3807	\$705.78	
			2019-3924	\$741.97	
Totals		\$2,355.02		\$2,345.29	\$9.73
Journal Entry 2019/12-2108					\$33.87
Jan-20	2020-1719	\$2,266.97	2020-65	\$39.68	



			2020-201	\$1049.81	
			2020-320	\$1,135.79	
Totals		\$2,266.97		\$2,225.28	\$41.69
Feb-20	2020-2868	\$3,245.92	2020-438	\$506.43	
			2020-578	\$2,003.38	
			(6)		
			2020-630	\$820.63	
Totals		\$3,245.92		\$3,330.44	\$(84.52)
Mar-20	2020-4185	\$3,420.26	2020-758	\$1,047.01	
			2020-849	\$865.73	
			2020-924	\$594.19	
			2020-991	\$788.33	
Totals		\$3,420.26		\$3,295.26	\$125.00
Apr-20	2020-5276	\$4,294.03	2020-1077	\$1,035.62	
			2020-1133	\$539.18	
			2020-1208	\$1,579.28	
			2020-1274	\$291.15	
			2020-1301	\$825.00	
Totals		\$4,294.03		\$4,270.23	\$23.80
May-20	2020-6125	\$6,971.47	2020-1430	\$3,168.17	
			2020-1496	\$1,378.84	
			2020-1595	\$2,256.99	
Totals		\$6,971.47		\$6,804.00	\$167.47
Jun-20	2020-7373	\$6,633.97	2020-1712	\$2,977.30	
			2020-1796	\$969.90	
			2020-1878	\$1,767.95	



			2020-1976	\$2,216.33		
Totals		\$6,633.97		\$7,931.48		\$(1,297.51)
Jul-20	2020-8623	\$6,235.06	2020-2026	\$352.74		
			2020-2105	\$1,977.98		
			2020-2194	\$1,264.58		
			2020-2252	\$738.43		
			2020-2310	\$657.27		
Totals		\$6,235.06		\$4,991.00		\$1,244.06
			(7)			
Aug-20	2020-9426	\$4,005.98	2020-2425	\$1,623.50		
			2020-2507	\$1,158.91		
			2020-2590	\$560.28		
			2020-2650	\$533.70		
Totals		\$4,005.98		\$3,876.39		\$129.59
Sep-20	2020-10803	\$5,406.35	2020-2740	\$1,149.21		
			2020-2818	\$927.41		
			2020-2900	\$1,527.04		
			2020-2993	\$1,963.69		
Totals		\$5,406.35		\$5,567.35		\$(161.00)
Oct-20	2020-12402	\$5,142.64	2020-3058	\$951.74		
			2020-3141	\$1,220.73		
			2020-3222	\$1,341.81		
			2020-3300	\$987.74		
			2020-3348	\$569.08		
Totals		\$5,142.64		\$5,071.10		\$71.54
Nov-20	2020-14006	\$4,182.41	2020-3464	\$1,816.47		



			2020-3533	\$1,108.78		
			2020-3652	\$949.16		
Totals		\$4,182.41		\$3,874.41	\$308.00	
Dec 2020	2020-15336	\$2,301.46	2020-3754	\$457.46		
			2020-3856	\$555.00		
			2020-3931	\$465.49		
			2020-4007	\$693.44		
Totals		\$2,301.46		\$2,171.39	\$130.07	
Ending Balance					\$698.19	
Jan-21	2021-1163	\$3,073.09	2021-103	\$859.67		
			2021-164	\$579.08		
			(8)			
			2021-236	\$802.81		
			2021-274	\$803.00		
Totals		\$3,073.09		\$3,044.56	\$28.53	
Feb-21	2021-2283	\$1,829.65	2021-382	\$138.90		
			2021-441	\$842.05		
			2021-512	\$738.47		
			2021-548	\$42.00		
Totals		\$1,829.65		\$1,761.42	\$68.23	
Mar-21	2021-3835	\$4,592.65	2021-650	\$556.88		
			2021-714	\$1,514.97		
			2021-781	\$1,747.08		
			2021-858	\$772.60		
Totals		\$4,592.65		\$4,591.53	\$1.12	
Apr-21	2021-4824	\$4,319.97	2021-917	\$1,098.21		



			2021-990	\$686.70	
			2021-1055	\$1,078.73	
			2021-1237	\$1,518.30	
Totals		\$4,319.97		\$1,518.30	\$(61.97)
May-21	2021-6253	\$1,050.53	2021-1336	\$653.24	
			2021-1400	\$423.23	
			2021-1475	\$249.58	
			2021-1515	\$372.85	
Totals		\$1,050.53		\$1,698.90	\$(648.37)
Ending Balance					\$85.73

**Details for Finding 4:**

Name	Year	Amount	Transaction	Comment
Balance Import	2019	\$70.00	2028997	Pd more to State than imported from Canteen Manager.
Malissa Sanchez	2019	\$40.00		Paid to State on P.O. 2019-5369.
Malissa Sanchez	2019	\$(34.94)		Deducted from State P.O. 2019-8099.
Sterling Van Wagenen	2019	\$(125.00)	2105860	Not paid to State.
Pedro Ross	2019	\$(5.04)		Deducted from State P.O. 2019-5369.
Journal Entry	2019	\$33.87	2019/12-2108	Journal entry balanced 2019 to zero.
Amber Buys	2020 & 2021	\$65.00	2466012	Void Trans 2059954, \$5.00 adj May 2019.
David Fonoimoana	2020	\$22.00	2496110	Void Trans 2043397.
Joel Gerado Martinez	2020	\$19.00		Paid State P.O. 2019-6125, void Lockdown.



Jason Ames	2020	\$(100.00)	2592034	Not paid to State.
Tori B Moore	2020 & 2021	\$20.12	2633802	Pd State P.O. 2019-7269, void Lockdown, Adjusted \$9.88 May 2021.
Quinn S Biloff	2020	\$22.00	2640900	Pd State P.O. 2019-7269, void Trans 2096323.
Dustin C Beam	2020	\$35.00	2641159	Pd State P.O. 2019-1268, void Trans 2061399.
Fredrico Reyes	2020	\$14.00		Pd State P.O. 2020-10803 \$50.00 Lockdown recorded \$36.00.
Cody Ivie	Multiple	\$10.92		Various payments to State differs from Lockdown.
Larry Quinton Noble	2021	\$7.63		Pd State P.O. 2021-2283, void Lockdown.
Chandler R. Woods	2021	\$14.00		Pd State P.O. 2021-1163, collection fee on Lockdown.
Brad Woolsey	2021	\$47.32	2920739	Pd State \$125.00 P.O. 2021-1163, void \$77.68 on Lockdown.
			(10)	
Alexis Guzman	2021	\$(36.00)	2967886	Voided 6/11/2021.
Thomas Pfalmer	2021	\$(18.15)	2947006	Voided 6/11/2021.
Sean Reay	2021	\$42.00	2948217	Collection Fees sent to Treasurer Ck 113783.
Jeremy J Dangerfield	2021	\$(58.00)		Deducted from State payment May 2021.
Total		\$85.73		

**Adjustment needed to Balance State DNA Pass Thru:**

Deduct from State payment \$(55.05)



Amount Includes:

- Difference in Imported amount            \$(70.00)
- Malissa Sanchez                                \$(5.06)
- Sterling Van Wagenen                        \$125.00
- Amber Buys                                      \$(65.00)
- David Fonoimoana                            \$(22.00)
- Joel Gerado Martinez                        \$(19.00)
- Jason Ames                                      \$100.00
- Tori B. Moore                                    \$(20.12)
- Quinn S Biloff                                    \$(22.00)
- Dustin C Beam                                  \$(35.00)
- Fredrico Reyes                                 \$(14.00)
- Cody Ivie                                         \$(10.92)
- Larry Quinton Noble                          \$(7.63)
- Brad Woolsey                                    \$(47.32)
- Jeremy J Dangerfield                        \$58.00

Journal Entry to correct 2019                        \$(28.83)

Amount Includes:

- Journal Entry 2019/12-2108                \$(33.87)
- Pedro Ross overpayment                    \$5.04

Journal Entry to move amounts to

Collection Fees expense                            \$(56.00)

(11)

Amount Includes:

- Chandler Robert Woods                    \$(14.00)
- Sean Reay                                        \$(42.00)

Amount corrected in June 2021                \$54.15

Amount Includes:

- Alexis Guzman                                \$36.00
- Thomas Pfalmer                                \$18.15



Nothing needs to be done with the \$54.15.

**Department Response**

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Finding #1: Gift Card Fund is out of balance

<b>RECOMMENDATION(S)</b>	<b>AGREE/ DISAGREE</b>	<b>ACTION PLAN</b>	<b>TARGET DATE</b>
	Jail Staff, supervisors, and The Financial Manager at The Sheriff's Office should Be trained on how to balance Funds. Monthly reconcile- lations should be performed To ensure funds remain in Balance.		AGREE

Finding #2: A Debit Release Card was recorded was recorded in the wrong fund account.

<b>RECOMMENDATION(S)</b>	<b>AGREE/ DISAGREE</b>	<b>ACTION PLAN</b>	<b>TARGET DATE</b>
	Monthly reconciliations must Be done to catch any entry Errors. This will allow for Timely corrections to be Made.		AGREE

Finding #3: The DNA Testing (State) Balance is out of balance.

<b>RECOMMENDATION(S)</b>	<b>AGREE/ DISAGREE</b>	<b>ACTION PLAN</b>	<b>TARGET DATE</b>
	Jail Staff, supervisors, and The Financial Manager at		AGREE



The Sheriff's Office should  
 Be trained on how to balance  
 Funds. Monthly reconcil-  
 lations should be performed  
 To ensure funds remain in  
 Balance.

Finding #4: Corrections in May 2021 to balance account for year 2020 were not accurate.

<b>RECOMMENDATION(S)</b>	<b>AGREE/ DISAGREE</b>	<b>ACTION PLAN</b>	<b>TARGET DATE</b>
Staff, supervisors, and the Financial Manager should be Trained to reconcile the Amount paid to the State For DNA testing. Monthly Reconciliations must be Done to ensure that the Amount paid to the State Is the same amount as Cash Received to Utah County.	AGREE	TRAINING ON RECONCILIATIONS WILL BE PROVIDED BY SHERIFF'S OFFICE ACCOUNTANTS MONTHLY RECONCILIATIONS WILL BE PERFORMED	8/27/2021